

**SIKKIM**

**GOVERNMENT**



**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Friday 29<sup>th</sup> December, 2017**

**No. 689**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 54 /2017–State Tax**

**New Delhi, the 30<sup>th</sup> October, 2017**

**NOTIFICATION**

In exercise of the powers conferred by the first proviso to sub-section (2) of section 38 and sub-section (6) of section 39 read with section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the Commissioner hereby makes the following amendments in the notification number 30/2017-State Tax, dated the 11<sup>th</sup> September, 2017, namely:-

in the table,

- a) against Sl. No. 2, in column (4), for the words, figures and letters "Upto 31<sup>st</sup> October, 2017", the words, figures and letters "Upto 30<sup>th</sup> November, 2017" shall be substituted;
- b) against Sl. No. 3, in column (4), for the words, figures and letters "Upto 10<sup>th</sup> November, 2017", the words, figures and letters "Upto 11<sup>th</sup> December, 2017" shall be substituted.

**Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**